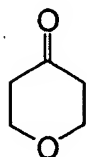


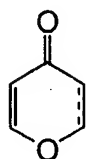
**AMENDMENTS TO THE CLAIMS**

1. (Currently Amended) A process for preparing tetrahydropyran-4-one represented by the formula (1):




(1)

which comprises reacting at least one kind of dihydropyran-4-one and pyran-4-one represented by the formula (2):



(2)

wherein  represents a single bond or a double bond, and hydrogen  $[(a)]$  in the presence of a metal catalyst, in a mixed solvent of an aprotic solvent and an alcohol solvent.

2. (Canceled)

3. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 1, wherein the metal catalyst contains at least one metal atom selected from the group consisting of palladium, platinum and nickel.

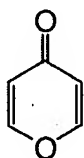
4. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 1, wherein the aprotic solvent is an aliphatic hydrocarbon, a halogenated aliphatic hydrocarbon, an

aromatic hydrocarbon, a halogenated aromatic hydrocarbon, a carboxylic acid ester, an ether, or a mixture thereof.

5. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 1, wherein an alcohol solvent in the mixed solvent is contained in the range of 5 to 95% by volume.

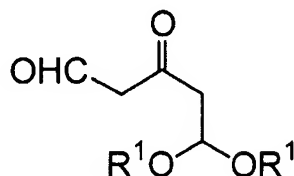
6. (Canceled)

7. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 1, wherein the compound represented by the formula (2) is pyran-4-one represented by the formula (2'):



(2')

8. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 7, wherein the pyran-4-one represented by the formula (2') is a compound obtained by reacting 5,5-dialkoxy-3-oxopentanal represented by the formula (3):

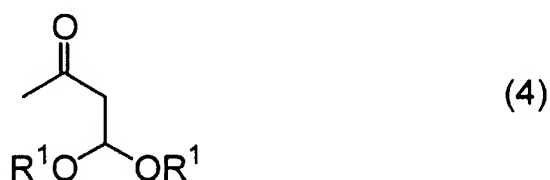


(3)

wherein R<sup>1</sup> represents an alkyl group, and two R<sup>1</sup>'s may be bonded to each other to form a ring,

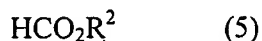
or an equivalent thereof, or a salt thereof with an acid.

9. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 8, wherein a salt of the 5,5-dialkoxy-3-oxopentanal represented by the formula (3) or a salt of an equivalent thereof is a compound obtained by reacting 1,1-dialkoxybutan-3-one represented by the formula (4):



wherein  $R^1$  has the same meaning as defined above,

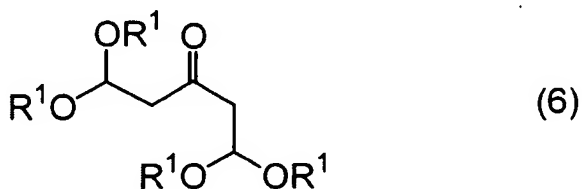
and a formic acid ester represented by the formula (5):



wherein  $R^2$  represents an alkyl group,

in an organic solvent in the presence of a base,

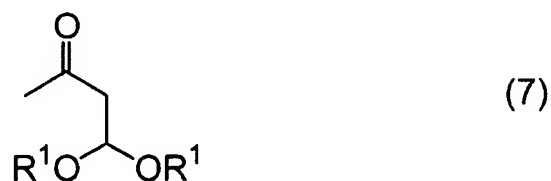
10. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 7, wherein the pyran-4-one represented by the formula (2') is a compound obtained by subjecting 1,1,5,5-tetraalkoxypentan-3-one represented by the formula (6):



wherein  $R^1$  has the same meaning as defined above,

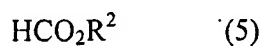
or an equivalent thereof to cyclization in the presence of an acid.

11. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 7, wherein the pyran-4-one represented by the formula (2') is a compound obtained by reacting 1,1-dialkoxybutan-3-one represented by the formula (7):



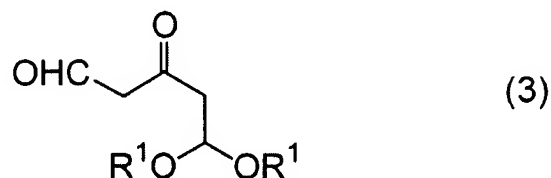
wherein R<sup>1</sup> has the same meaning as defined above,

or an equivalent thereof and a formic acid ester represented by the formula (5):



wherein R<sup>2</sup> has the same meaning as defined above,

in an organic solvent in the presence of a base, to form a salt of 5,5-dialkoxy-3-oxopentanal represented by the formula (3):



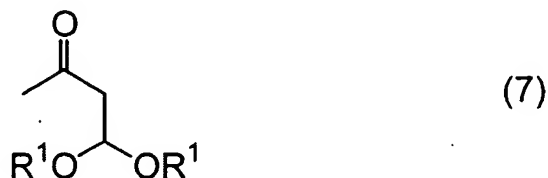
wherein R<sup>1</sup> has the same meaning as defined above,

or a salt of an equivalent thereof, then, reacting an acid thereto.

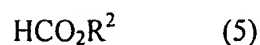
12. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 11, wherein the organic solvent is an aromatic hydrocarbon or a nitrile.

13. (Currently Amended) A process for preparing tetrahydropyran-4-one which comprises two steps of

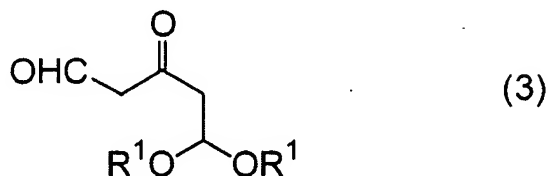
(A) cyclization step in which 1,1-dialkoxybutan-3-one represented by the formula (7):



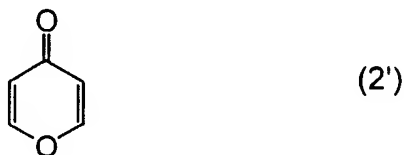
wherein R<sup>1</sup> represents an alkyl group, and two R<sup>1</sup>s may be bonded to form a ring, and a formic acid ester represented by the formula (5):



wherein R<sup>2</sup> represents an alkyl group, are reacted in an organic solvent in the presence of a base, to prepare a salt of 5,5-dialkoxy-3-oxopentanal represented by the formula (3):

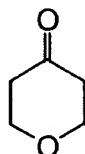


wherein R<sup>1</sup> has the same meaning as defined above, or a salt of an equivalent thereof, and reacting the salt with an acid to prepare crude product containing pyran-4-one represented by the formula (2'):



as a main component, then,

(B) reduction step in which the crude product containing the pyran-4-one as a main component and hydrogen are reacted in the presence of a metal catalyst, [(a)] in a mixed solvent of an aprotic solvent and an alcohol solvent, to prepare tetrahydropyran-4-one represented by the formula (1):



(1)

14. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 13, wherein the metal catalyst contains at least one metal atom selected from the group consisting of palladium, platinum and nickel.

15. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 13, wherein the aprotic solvent is an aliphatic hydrocarbon, a halogenated aliphatic hydrocarbon, an aromatic hydrocarbon, a halogenated aromatic hydrocarbon, a carboxylic acid ester, an ether, or a mixture thereof.

16. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 13, wherein an alcohol solvent in the mixed solvent is contained in the range of 5 to 95% by volume.

17-24. (Canceled)

25. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 1, wherein the catalyst is at least one selected from the group consisting of palladium/carbon, palladium/barium sulfate, palladium hydroxide/platinum, platinum/carbon, platinum sulfate/carbon, palladium-platinum/carbon, platinum oxide and Raney nickel.
26. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 1, wherein an amount of the catalyst is 0.0001 to 5 mol based on 1 mol of the pyran-4-one or dihydropyran-4-one in terms of a metal atom.
27. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 1, wherein an amount of the catalyst is 0.001 to 0.1 mol based on 1 mol of the pyran-4-one or dihydropyran-4-one in terms of a metal atom.
28. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 1, wherein an amount of the hydrogen to be used in the reaction is 0.5 to 20 mol based on 1 mol of the pyran-4-one or dihydropyran-4-one.
29. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 1, wherein the solvent contains 1 to 95% by volume of the alcohol solvent.
30. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 1, wherein the solvent contains 5 to 90% by volume of the alcohol solvent.

31. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 1, wherein the reaction is carried out at a reaction temperature of 0 to 100°C under a reaction pressure of 0.1 to 10 MPa.

32. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 1, wherein the reaction is carried out at a reaction temperature of 0 to 100°C under a reaction pressure of 0.1 to 1 MPa.

33. (Previously presented) The process for preparing tetrahydropyran-4-one according to Claim 1, wherein the reaction is carried out at a reaction temperature of 5 to 60°C under a reaction pressure of 0.1 to 1 MPa.